

BQA NCQF QUALIFICATION TEMPLATE

SECTION A: QUALIFICATION DETAILS											
QUALIFICATION DEVELOPER (S)	GIPS										
TITLE	Bachelor of Science in Forensic Accounting and Finance						NCQF LEVEL	7			
STRANDS (where applicable)	Not Applicable										
FIELD	Business, Commerce and Management Studies						CREDIT VALUE	480			
SUB FIELD	Accounting										
New Qualification	Legacy Qualification			Renewal Qualification			✓				
							Registration Code		Q0059		
SUB-FRAMEWORK	General Education			TVET			Higher Education			✓	
QUALIFICATION TYPE	Certificate	I	II	III	IV	V	Diploma	Bachelor		X	
Bachelor Honours		Post Graduate Certificate			Post Graduate Diploma						
Masters						Doctorate/ PhD					
RATIONALE AND PURPOSE OF THE QUALIFICATION											
<p>RATIONALE:</p> <p>Forensic Accounting and Finance has become an inexorably important capability as the world seeks after globalization at a quick pace (NDP 11). Qualified experts in this field will subsequently approach business openings over the world. Through the offering of a BSc in Forensic Accounting and Finance, broader capabilities can be developed that are beyond those of bachelors' degrees across the commerce field, which are increasingly focused on the money related and business parts of a given zone. In compliance with the mandate of the Human Resources Development Council (HRDC), the</p>											

qualification embraces all elements of skills development and planning for citizen empowerment and skills development. There is great contribution to the commerce and Industry as graduates who complete the qualification are eligible for employment at junior, senior and corporate management. The ETP is also closing the gap of the shortage of Entrepreneurs and Business Developers in the Nation which is in accordance with the National Development Plan (NDP 11) of the nation.

Due to heightened awareness and growing intolerance of fraud, the demand of forensic accounting is rapidly increasing. Business has become global creating the need to deal with multijurisdictional investigations, litigation and dispute resolution, protecting businesses from cyber- attacks whilst maintaining organisations' value (Grant Thornton, 2023). Regulatory bodies such as BICA since 2022 have been striving already to combat financial crime through the provision anti- money laundering (AML) supervision amongst other crimes that have extensive economic effects (BICA, 2022). The qualification seeks to make a positive contribution to corporations across sectors as the graduates will be eligible for employment in medium and senior management positions, and prepared for progression in financial accounting, forensic accounting, auditing, fraud examination and cyber security pathways.

The Bachelor of Science in Forensic Accounting and Finance aims to produce graduates that can be absorbed by both the Botswana and global economies by producing skilled entrepreneurs, accounting professionals and senior managers who are equipped to operate sustainable business in the global economy that is currently plagued by a variety of financial crimes which have an array of adverse effects on business. This programme thus will address this need of graduates who possess skills in statutory management, investigation, inspection and analysis, which have all been identified as current priority skills by the Human Resource Development Council (2023).

PURPOSE: (itemise exit level outcomes)

The purpose of the qualification is to produce graduates with specialized knowledge, skills and competence to:

1. Lead and manage forensic audit engagements by coordinating investigative teams and allocating resources effectively.
2. Conduct forensic financial investigations to detect fraud, financial misstatements, and other financial irregularities

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3. Utilize forensic data analytics tools to identify patterns, anomalies, and red flags indicative of financial misconduct.
4. Identify, collect and analyse financial data for various forensic accountancy engagements.
5. Apply ethics to make decisions in the accounting and forensic accounting engagements.
6. Manage forensic accountancy engagements, resource requirements and engagement teams.

MINIMUM ENTRY REQUIREMENTS (including access and inclusion)

Access to the BSC Forensic Accounting and Finance is open to those applicants who are in a possession of:

- i. NCQF Level IV certificate or equivalent such as BGCSE with credit in Mathematics and pass in English.
- ii. Entry into BSC Forensic Accounting and Finance qualification is through any one of the following requirements:
 - NCQF level 4, Certificate IV in General Education(BGCSE, IGCSE)with passes in English and Mathematics, or TVET.
 - NCQF Level 5, Certificate V holders may be granted exemptions based on the relevance of the subjects.
 - Diploma or equivalent qualification in a related field with a possibility of exemptions where applicable.
 - Applicants that do not meet the above criteria but possess relevant industry experience will be considered through recognition of prior learning (RPL).The providers' policies and guidelines will be in line with BQA's RPL **Policy**.

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SECTION B	QUALIFICATION SPECIFICATION
GRADUATE PROFILE (LEARNING OUTCOMES)	ASSESSMENT CRITERIA

<p>1. Analyze Botswana's legal environment , identify legal challenges in financial and cybercrime investigations, assess the implications of multi-jurisdictional fraud , cyber-attacks, and preparing tax-compliant returns in accordance with BURS requirements and relevant tax legislation.</p>	<p>1.1 Analyze Botswana's legal environment by categorizing laws into constitutional, statutory, and common law. Discuss the hierarchy of laws, focusing on how the Constitution serves as the supreme law, guiding statutory law development and judicial interpretation.</p> <p>1.2 Identify specific legal challenges faced during investigations of financial and cybercrime in Botswana, such as jurisdictional issues, evidentiary requirements, and procedural laws.</p> <p>1.3 Provide practical examples of how statutory and common law principles are applied in real-world commercial investigations, including compliance and enforcement mechanisms.</p> <p>1.4 Analyse the legal implications of multi-jurisdictional fraud investigations and cyber- attacks dealt with in the commercial investigative environment.</p> <p>1.5 Produce tax compliant tax returns of individuals and corporations according to BURS requirements, the Botswana VAT Act and Income Tax Act.</p>
<p>2. Prepare and interpret financial reports in accordance with accounting framework, standards, and principles to assess financial performance of different legal forms of business and identify possible fraud indicators.</p>	<p>2.1 Apply accounting standards, concepts and rules to prepare, reconcile, analyse, interpret and present relevant business records.</p> <p>2.2 Identify accounting errors, corporate crime, misconduct and manipulation of financial statements through the misapplication of applicable International</p>

	<p>Financial Reporting Standards (IFRS), GAAP, IASs and accounting concepts.</p> <p>2.3 Identify organisational accounting personnel requirements by differentiating between the roles, responsibilities of statutory appointed external auditors in terms of selected International Standards on Auditing and those of Financial Accountants, Management accountants and Forensic Accountants.</p>
<p>3. Demonstrate strong practical knowledge, skill and competence in broad spectrum of forensic accountancy work engagements. Provide expert opinions on financial matters.</p>	<p>3.1 Conduct a comprehensive analysis of various forensic job roles across multiple disciplines, such as forensic accounting, digital forensics, and forensic psychology.</p> <p>3.2 Apply relevant legal principles and frameworks to propose informed solutions, considering the implications of statutory and case law.</p> <p>3.3 Compute economic damages resulting from fraud identified through a forensic investigation.</p> <p>3.4 Apply general dispute resolution principles to resolve disputes within organisations.</p> <p>3.5 Prepare a detailed report outlining the legal issues and responsibilities associated with serving as an expert witness in court.</p> <p>3.6 Prepare and present evidence to court as an expert witness.</p>
<p>4. Design, present, and communicate comprehensive documentation and reports for forensic accounting engagements, including pre-engagement preparations ,ethically</p>	<p>4.1 Design and present documentation and reports required pre- engagement and post forensic accounting engagements</p> <p>4.2 Present analytical data for litigation.</p>

<p>conducted interviews, and effective use of information technology for both internal and external business communication, while also advising on fraud prevention and risk management strategies.</p>	<p>4.3 Conduct legally sustainable interviews in forensic accounting investigations in an ethical manner.</p> <p>4.4 Present information using information technology and orally for internal and external business communication.</p> <p>4.5 Advising on Fraud Prevention and Risk Management:</p>
<p>5. Develop risk management systems to identify, manage and monitor financial data, trends and fraud risk</p>	<p>5.1 Develop risk management plan.</p> <p>5.2 Conduct a fraud risk assessment.</p> <p>5.3 Identify, analyse, interpret and report data using computer applications.</p> <p>5.4 Conduct a risk assessment given a specific scenario, fact pattern, or dataset with particular attention to IT controls, threats, and exposures.</p> <p>5.5 Utilise software to analyse and present data using timelines and themes both graphically and in narratives</p>
<p>6. Apply knowledge of criminology and ethics underlying the work of a forensic accountant, analyse the psychology of fraudsters and use fraud triangle to assess potential risks of fraud within organizations</p>	<p>6.1 Identify ethical issues, conflicts of interest, non-compliance and fraud risk elements from given business scenarios.</p> <p>6.2 Apply critical analysis skills in choosing among alternative courses of action in various aspects of fraud and forensic accounting within the framework of appropriate moral conduct.</p>

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	<p>6.3 Analyse criminological concepts such as administration of criminal justice, theories of crime causation.</p> <p>6.4 Evaluate sources of crime information to unveil related ethical issues.</p> <p>6.5 Identify conflicts of interest, and noncompliance with corporate policies and procedures in the context of a specific case.</p> <p>6.6 Identify and apply discipline-specific practices that contribute to the local and global community through social responsibility, economic commitment and environmental stewardship.</p> <p>6.7 Recognise situations that violate criminal laws, rights to privacy and other related issues</p>
<p>7. Apply research knowledge to recognise relevant sources of data and manage data collection for investigation and academic research purposes using different statistical approaches.</p>	<p>7.1 Evaluate the relevance and sufficiency of fraud evidence by effectively obtaining, organizing, and preserving it in a systematic manner.</p> <p>7.2 Apply the rules for appropriate handling and custody of different types of evidence in an investigative scenario.</p> <p>7.3 Conduct research in an area aligned to forensic accountancy to achieve identified research objectives.</p> <p>7.4 Conduct targeted research in forensic accountancy to achieve specified research objectives, showcasing critical thinking and analytical skills.</p>

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SECTION C	QUALIFICATION STRUCTURE				
COMPONENT	TITLE	Credits Per Relevant NCQF Level			Total Credits
		Level []	Level []	Level []	
FUNDAMENTAL COMPONENT Subjects/ Courses/ Modules/Units	Financial Accounting	10			10
	Business Economics	10			10
	Business Communication	10			10
	Business Mathematics	10			10
	Information and Communication Technology	10			10

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	Introduction to Forensic Accounting	10			10
	Introduction to Financial Management	10			10
CORE COMPONENT Subjects/Courses/ Modules/Units	Introduction to Business and Family Law	10			10
	Entrepreneurship and Innovation		15		15
	Leadership		10		10
	Financial Statements Analysis		10		10
	Taxation 1	10			10
	Computer Forensics		10		10
	Audit and Assurance			10	10
	Banking		10		10
	Cyber Crime and Investigation		10		10
		Business Finance		10	
	Financial Reporting		10		10
	Risk Control Strategies		10		10

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	Enterprise Risk Management		10		10
	Management Accounting		10		10
	Taxation 2			10	10
	Fraud Examination			10	10
	Ethics and Criminology		10		10
	Financial Management			10	10
	Investigation in Forensic Accounting and Finance			10	10
	Forensic Accounting and Information Technology			10	10
	Research Methods			10	10
	Project Management			10	10
	Forensic Accounting Legal Environment			15	15
	Money Laundering and Terrorism Finance			15	15
	Corporate Reporting			10	10

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	Evidence Analysis and Report Writing			10	10
	Public Sector Accounting		10		10
	Corporate Governance			10	10
	Interview Techniques and Expert Testimony			10	10
	Forensic Accounting Research Project			40	40
	Internship			40	40
STRANDS/ SPECIALIZATION	Subjects/ Courses/ Modules/Units	Credits Per Relevant NCQF Level			Total Credits
		Level []	Level []	Level []	
Electives	Company Law			20	20
	Advanced Auditing			20	20
	Management of Financial Institutions			20	20
	White collar crime			20	20

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SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL

TOTAL CREDITS PER NCQF LEVEL

NCQF Level	Credit Value
5	80
6	160
7	240
TOTAL CREDITS	480

Rules of Combination:

(Please Indicate combinations for the different constituent components of the qualification)

Credits			
Level	Fundamental	Core	Electives
5	80	10	0
6	20	110	20
7	0	220	20
Total	100	340	40

The total credits for the qualification are 480, comprising of 100 credits for Fundamental Modules and 340 Core Modules and 40 credits from two Elective Modules. The candidate should pass all the core and fundamental modules and two electives in the programme to attain the qualification

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ASSESSMENT ARRANGEMENTS

Assessments for achievement of this qualification will include formative and summative assessments for each module set on the basis of the learning outcomes that should be achieved.

- Summative assessment has a weight of 60%. The assessment shall have a weighing of 60% contribution to the achievement of each module assessed.
- Formative assessment has a weight of 40%.

Modules such as the research project have 100% summative assessment without any formative component.

MODERATION ARRANGEMENTS

The assessments shall be subject to internal and external moderation to be carried out prior to assessment and post marking. Assessors and moderators shall be registered in accordance with national regulations on assessment and moderation. Moderation will encompass achievement of the competence described both in individual unit standards, exit level outcomes as well as the integrated competence described in this qualification.

RECOGNITION OF PRIOR LEARNING

RPL is conducted in accordance with the institutional Recognition of Prior Learning Policy. The assessment processes involved with RPL are the same as those followed for awarding credits in an academic setting. An RPL candidate seeking credits for previously acquired skills and knowledge must still comply with all the requirements as stated in learning modules and learning programmes and qualifications. The difference is the route to the assessment. RPL assessment takes a holistic view of the process of assessment where the context of the learning as well as the context of the person who is being assessed is taken into account.

Candidates may submit evidence of prior learning and current competence and/or undergo appropriate forms of RPL assessment for the award of credits towards the qualification in accordance with applicable RPL policies and relevant national-level policy and legislative framework. Implementation of RPL shall also be consistent with requirements, if any, prescribed for the field or sub-field of study by relevant national, regional and international professional bodies.

CREDIT ACCUMULATION AND TRANSFER

Credit transfer as shall be considered and granted as stipulated by relevant institutional and national credit accumulation (CAT) and transfer policies and legislation.

PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)

The qualification articulates horizontally to studies at the same NCQF Level 7 such as:

- Bachelor of Commerce in Finance (NCQF Level 7)
- Bachelor of Commerce in Public Sector Accounting (NCQF Level 7)
- Bachelor of Science in Cyber Security and Digital Forensics (NCQF Level 7)
- Bachelor of Commerce in Risk Management (NCQF Level 7)

Vertically the qualification articulates to higher NCQF studies in:

- Master of Science (MSc) in Forensic Accounting or Financial Forensics (NCQF Level 9)
- MSc in Financial Crime or Anti-Money Laundering (AML) (NCQF Level 9)
- MSc in criminology or criminal justice (NCQF 9)
- PhD in Accounting/Finance (with a focus on Forensic Accounting) (NCQF 10)

Employment Pathways

Graduates with the qualification have competences and attributes to be employed as or by:

- Forensic Accountant
- Fraud Examiner / investigator
- Financial Auditor (forensic focus)
- Certified Fraud Examiner
- Risk Analyst/Manager
- Financial Crime Investigator
- Regulatory Compliance Officer
- Anti-Money Laundering Officer
- Tax Fraud investigator
- Insurance Fraud investigator

QUALIFICATION AWARD AND CERTIFICATION

The qualification shall be awarded as a Bachelor of Science in Forensic Accounting and Finance by the qualification developer after attaining 480 credit value as specified in the rules of combination and credit distribution.

The qualification represents all outcomes for the compulsory unit standards and all outcomes from the elective unit standards making up 480 credits.

The credit combination for this qualification is: 100 Credits from fundamental components, 340 credits of core components and the remaining 40 credits from elective components in total 480 Credits.

SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY

This Qualification was compared with various universities running similar qualifications. The following universities and their qualifications were taken for the comparisons:

Regional:

- Northwest University South Africa (Bachelor of Commerce in Forensic Accountancy)

International:

- Franklin University United States of America (Bachelor of Science in Forensic Accounting)
- Northumbria University United Kingdom (Bachelor Science in Forensic Accounting)

Summary:

Northwest University South Africa

The similarities are that both qualifications offer modules that are related to Forensic Accounting. Both qualifications are at level 7. The differences are minor on the exit learning outcomes, this qualification came out with 6 exit learning outcomes due to the inclusion of Finance aspect whilst North West University came out with 4 exit learning outcomes. The duration of this qualification is 4 years whereas North West University is 3 years. The other difference is on the number of credits; this qualification has 480 credits whilst North West qualification has 360 credits. Assessment strategies for Northwest university are formative, Summative and Integrated assessments and the weights are not provided but for this qualification formative assessment is 40% while summative assessment is 60%. Education pathways are the same for both qualifications since there are forensic oriented except that this

qualification is more inclined to finance. Employment pathways indicates that this qualification is not limited as it includes roles of Financial Crime Investigator ,Regulatory Compliance Officer ,Anti-Money Laundering Officer ,Tax Fraud investigator and Insurance Fraud investigator which are not included in Northwest University employment pathway.

Franklin University United States of America

The similarities are that both qualifications offer modules in BSc in Forensic Accounting and have a duration of 4 years. This qualification is at level 7 while Franklin University has not stated its level. Both qualifications use both summative and formative assessments for their assessment strategies. The difference is that this qualification has 480 credits yet Franklin has 124 credits and the exit learning outcomes for this qualification are 6 exit learning outcomes while Franklin University has 7 learning outcomes ,the reason being that some of the learning outcomes were merged or combined on our qualification. Education pathways indicate that this program is more aligned to academic pathway such as PhD in Forensic Accounting instead of professional pathway like CFA , Certified Fraud Examiner as indicated by Franklin University.

Northumbria University United Kingdom

The similarities are that both qualifications are offering exit outcomes that train graduates to be Forensic Accounting specialists. Both qualifications are at level 7 and the qualification is 4 years. Both degrees have a practical orientation and specialized modules that are similar in terms of Financial Accounting, Business Economics, Academic Writing and Communication, Ethics, Financial Management, Forensic Accounting, Evidence Collection, Auditing, Fraud Examination, and Forensic Investigation. Given the current rise in computerized financial crimes, all these modules incorporate information technology into the forensic accountancy work. Both qualifications create a pathway for the students to do professional courses and to obtain employment in the financial sector. This qualification has far much more credits 480 than the one offered at the Northumbria University which is 240 credits. Both qualifications have the same employment pathways but education pathways for this qualification is broad covering including Msc and PhD Programmes yet Northumbria University most concentrates on Certified Fraud Examiner.

REVIEW PERIOD

5 years upon registration, or as and when the need arises.



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For Official Use Only:

CODE (ID)			
REGISTRATION STATUS	BQA DECISION NO.	REGISTRATION START DATE	REGISTRATION END DATE
LAST DATE FOR ENROLMENT		LAST DATE FOR ACHIEVEMENT	

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Qualifications Authority